

*Amended  
Ordinance  
No. 160*

ORDINANCE NO. 60 1975

An ordinance levying a special excise tax of two per cent on the charge made for the furnishing of certain lodging facilities and designating a special fund wherein moneys thereby collected shall be accumulated for stadium and/or convention center facilities.

WHEREAS, Clallam County is authorized under RCW 67.28.180 to impose a special excise tax on the charge made for the furnishing of certain lodging facilities; and

WHEREAS, the proceeds from this tax may be used for the purposes of acquisition, construction and operation of certain stadium and/or convention center facilities; and

WHEREAS, the Clallam County Board of County Commissioners have determined that such stadium and/or convention center facilities will promote the health and welfare of the people of Clallam County; now

THEREFORE, IT IS HEREBY ORDAINED THAT:

SECTION 1. A special excise tax of two percent (2%) is levied on the sale of, or charge made for, the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property: Provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same.

SECTION 2. A special fund is created in the Treasury of Clallam County in which all taxes collected from the special excise tax herein levied shall be deposited. This fund shall only be used for the purpose of paying all or any part of the cost of acquisition, construction, or operation of stadium facilities and/or convention center facilities or to pay, or secure, the payment of all, or any portion of general obligation bonds, or revenue bonds, issued for such purpose, or purposes, as specified herein, and until withdrawn for use, the moneys accumulated in such fund may be invested in interest bearing securities by the County Treasurer in any manner authorized by law.

SECTION 3. Any seller who is required to collect the special excise tax herein levied shall pay over such tax to the Washington State Department of Revenue, acting on behalf of the County for the County's account, as required by the provisions of RCW 67.28.190 and 67.28.200. Such tax so paid over shall be deducted from the amount of tax such seller would otherwise be required to collect and to pay over to the tax commission under RCW 82.08 as required by the provisions of RCW 67.28.190.

SECTION 4. The Washington State Department of Revenue is empowered on behalf of Clallam County to prescribe such special forms, reporting procedures and regulations as the Department deems necessary for the proper collection of the special excise tax herein levied and the same are hereby thereafter adopted.

SECTION 5. Definitions used in interpreting this Ordinance shall be as set forth in RCW 82.08.010 and subsequent amendments thereto or in other applicable state statutes.

SECTION 6. The special excise tax herein levied shall be in addition to any license fee or any tax imposed or levied under any law or any other ordinance of Clallam County.

SECTION 7. If any provision of the Ordinance, or its application to any person or circumstance, is held invalid, the remainder of the Ordinance, or the application of the provision to other persons or circumstances, is not affected.

SECTION 8. Any person or corporation violating, or failing to comply, with any of the provisions of this Ordinance or any lawful rule or regulation adopted thereto shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not to exceed Two Hundred Fifty Dollars (\$250.00). Each separate period, sale or charge for which this Ordinance is violated shall be considered a separate offense.

SECTION 9. This Ordinance shall take effect on the 12<sup>th</sup> day of June, 1975.

DATED THIS 12<sup>th</sup> day of June, 1975.

BOARD OF CLALLAM COUNTY COMMISSIONERS

D. J. Caulkins  
D. J. Caulkins  
Chairman

William H. Knapman  
William H. Knapman

Frank A. Feeley  
Frank A. Feeley

Attest:

Alice C. Thorne  
Alice C. Thorne  
Clerk of the Board